



**Sec. 8-10.6 Exemption--Homes of totally disabled veterans.**

- (a) Real property:
  - (1) Owned and occupied as a home by any person who is totally disabled due to injuries received while on duty with the armed forces of the United States;
  - (2) Owned by any such person together with such person's spouse and occupied by either or both spouses as a home;
  - (3) Owned and occupied by a widow or widower of such totally disabled veteran who shall remain unmarried and who shall continue to own and occupy the premises as a home, is exempted from all property taxes, other than special assessments, subject to subsection (b).
- (b) The exemption provided for in subsection (a) shall be subject to the following:
  - (1) That the total disability of the veteran was incurred while on duty as a member of the armed forces of the United States, and that the director may require proof of total disability.
  - (2) That the home exemption shall be granted only as long as the veteran claiming exemption remains totally disabled.
  - (3) That the exemption shall not be allowed on more than one house for any one person.
  - (4) That a person living on premises, a portion of which is used for commercial purposes, shall not be entitled to an exemption with respect to such portion, but shall be entitled to an exemption with respect to the portion used exclusively as a home; provided, that this exemption shall not apply to any structure, including the land thereunder, which is used for commercial purposes.
  - (5) That a widow or widower of a disabled veteran may apply for an exemption and the exemption may be granted even if the disabled veteran did not apply for and obtain the exemption provided for in subsection (a) during the veteran's lifetime, provided that the widow or widower submits proof satisfactory to the director that, at the time of the veteran's death, the veteran would have qualified for an exemption under this section.
- (c) For the purposes of this section, the word "home" includes the entire homestead when it is occupied by a qualified totally disabled veteran or the veteran's qualifying widow or widower as a residence; houses where the occupant disabled veteran owner or the qualifying widow or widower owner sublets not more than one room to a tenant; and premises held under an agreement by which the disabled veteran agrees to purchase the same for a residence, where the agreement has been duly entered into and recorded prior to October 1st preceding the tax year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing the premises.
- (d) The exemption shall take effect beginning with the next tax payment date, provided that the claimant shall have filed with the department a claim for a disability exemption along with a copy of a physician's certificate of disability on such form as the department shall prescribe on or before June 30 for the first payment or December 31 for the second payment.

(Sec. 8-10.6, R.O. 1978 (1983 Ed.); Am. Ord. 96-15, 00-63)